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PATENT 1163-0363P

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Applicant: Masahiro FUKUDA

Conf. No.: 3054

Appl. No.:

09/977,376

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Filed:

October 16, 2001

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Assistant Commissioner of Patents PO Box 1450 Alexandria, VA 22313-1450

Sir:

I hereby appoint the following members of the firm of Birch, Stewart, Kolasch & Birch, LLP, as my associate attorneys in the above-identified application, to make alterations and amendments therein, and to transect all business in the United States Patent and Trademark Office connected therewith:

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Respectfully submitted,

BIRCH, STEWART MOLASCH & BIRCH, LLP

Dated: Dec. 16, 2004

Michael K Mutter

Reg. No. 29,680

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